

FR 2005/45A

Rec'd
1/6/06

UFUA
New South Wales Branch

UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH
SECRETARY'S CERTIFICATE

I, Simon Flynn, being the Secretary of the New South Wales Branch of the United Firefighters' Union of Australia, do hereby state that the attached financial documents are copies for the full report of the branch's audited accounts and financial statements for the year ending 30th June 2005 as referred to in s268 of the RAO Schedule; and

The full report was distributed to members, free of charge, on 10 April 2006, when posted onto the Union's website, www.fbeu.net and advice forwarded to all fire stations where members are attached; and

Presented to a meeting of the Committee of Management of the Branch, on 19th May 2006 in accordance with section 266 of the RAO Schedule.



Simon Flynn
Branch Secretary

UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2005

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

OPERATING REPORT

The Committee of Management presents its operating report of the United Firefighters Union of Australia NSW Branch for the financial year ended 30 June 2005.

1. The branch continued to service the industrial needs of our members throughout the year. There were no employees of the NSW Branch during or at the end of 2004/2005 financial year.
2. The sole activity of the NSW Branch during 2004/2005 financial year was to remain registered under the Workplace Relations Act. There was no significant change to the nature of this activity from the previous financial year.
3. The rights of members to resign from the NSW Branch by written notice addressed and delivered to the Branch Secretary remain set out within Rule 8 of the Union's Registered Rules. There was no change to this rule during the 2004/2005 financial year.
4. There was known to be three officers of the NSW Branch, C.A. Harris, C.S. Read and D.J. Snow, who during the financial year were directors of NSW Fire Brigades Superannuation Pty Ltd, being a company that is a trustee of a superannuation entity.

There was known to be one member of the NSW Branch, J.B Anderson, who during the financial year was a director of NSW Fire Brigades Superannuation Pty Ltd, being a company that is a trustee of a superannuation entity.

5. There were 5,791 members of the Branch as at 30 June 2005.
6. The number of staff employed by the Branch on a full time equivalent basis at 30 June 2005 was 0.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

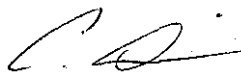
NEW SOUTH WALES BRANCH

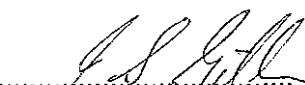
OPERATING REPORT [Cont'd]

7. The names of each person who were members of the Committee of Management, at any time, during the financial year are as follows;-

D.J Snow	1 July 2004 – 30 June 2005
J.S Gillen	1 July 2004 – 30 June 2005
M.G Williams	1 July 2004 – 30 June 2005
C.S Read	1 July 2004 – 25 February 2005
J.F. Martin	1 July 2004 – 30 June 2005
K. Smith	1 July 2004 – 30 June 2005
C. Harris	1 July 2004 – 30 June 2005
M. Murray	1 July 2004 – 30 June 2005
M.F Johnsen	1 July 2004 – 30 June 2005
M.W Paloff	1 July 2004 – 30 June 2005
W.P Zikan	1 July 2004 – 30 June 2005
G.J Matthews	1 July 2004 – 30 June 2005
D.R. Gray	1 July 2004 – 30 June 2005
C. Hook	1 July 2004 – 14 February 2005
T. Kirkpatrick	14 February 2005 – 30 June 2005
M. Waldon	1 April 2005 – 30 June 2005

Signed in accordance with a resolution of the Committee of Management


.....
CRAIG ANTHONY HARRIS


.....
JAMES SHAUN GILLEN

24 February 2006

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT


On the 24th day of February 2006 the Committee of Management of the United Fire Fighters Union of Australia, New South Wales Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 30 June 2005.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 30 June 2005;
- (d) there are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2005 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the branch; and
 - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation and the rules of the branch; and
 - (iii) the financial records of the branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (iv) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no orders have been made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996

For the Committee of Management


.....
CRAIG ANTHONY HARRIS


.....
JAMES SHAUN GILLEN

24 February 2006

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
INCOME		
New South Wales Fire Brigade Employees' Union	<u>158,813</u>	<u>48,327</u>
EXPENDITURE		
National Fees	72,699	48,327
National Fees – prior years	(21,819)	240,004
ACTU IR Media Levy	13,286	-
Bank Charges	<u>39</u>	<u>26</u>
TOTAL EXPENDITURE	<u>64,205</u>	<u>288,357</u>
SURPLUS (DEFICIT) FOR YEAR	94,608	(240,030)
Accumulated Funds (Deficit) at Beginning of Year	<u>(239,944)</u>	<u>86</u>
ACCUMULATED (DEFICIT) AT END OF YEAR	<u>(145,336)</u>	<u>(239,944)</u>

The accompanying notes form part of the financial report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL POSITION AS AT
30 JUNE 2005**

	2005 \$	2004 \$
ACCUMULATED DEFICIT	<u>(145,336)</u>	<u>(239,944)</u>
Represented by Net Liabilities as follows		
CURRENT ASSETS		
Cash at Bank	121	60
Sundry Debtors	<u>14,546</u>	<u>-</u>
TOTAL ASSETS	<u>14,667</u>	<u>60</u>
CURRENT LIABILITIES		
United Firefighters Union of Australia - National Office	<u>80,001</u>	<u>80,001</u>
NON CURRENT LIABILITIES		
United Firefighters Union of Australia – National Office	<u>80,002</u>	<u>160,003</u>
TOTAL LIABILITIES	<u>160,003</u>	<u>240,004</u>
NET LIABILITIES	<u>(145,336)</u>	<u>(239,944)</u>

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 JUNE 2005**

	2005 \$	2004 \$
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts – New South Wales Fire Brigade Employees' Union	158,813	48,327
Payments to Suppliers	<u>(158,752)</u>	<u>(48,353)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>61</u>	<u>(26)</u>
NET INCREASE (DECREASE) IN CASH	61	(26)
Cash at Beginning of Year	<u>60</u>	<u>86</u>
CASH AT END OF YEAR	<u>121</u>	<u>60</u>

The accompanying notes form part of the financial report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

I. STATEMENT OF ACCOUNTING POLICIES

The financial report has been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The financial report has also been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

No provision for Income Tax is necessary as the income of the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of Schedule 1B which read as follows:-

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- [3] A Reporting unit must comply with an application made under subsection (1).

3. AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRSs)

The Committee of Management is preparing and managing transition to Australian equivalents to International Financial Reporting Standards (AIFRSs) effective for financial reporting periods commencing from 1 January 2005. The adoption of AIFRSs will be reflected in the Union's financial statements for the year ending 30 June 2006. On first time adoption of AIFRSs, comparatives for the financial year ended 30 June 2005 are required to be restated. The majority of the AIFRSs transitional adjustments will be made retrospective against retained earnings at 1 July 2004.

The Committee of Management is of the opinion that there are no material differences in the Union's accounting policies on conversion to AIFRSs. Users of the financial statements should, however, note that the amounts disclosed could change if there are any amendments to current AIFRSs by standard-setters, or interpretation of the AIFRSs requirements changes due to the continuing transition work of the Committee of Management.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005 (Continued)**

4. COMMITMENT BY NEW SOUTH WALES FIRE BRIGADE EMPLOYEE'S UNION

The New South Wales Fire Brigade Employees' Union has agreed to progressively transfer to this Branch the amount of \$160,002.90 including GST (2004:\$240,004.35) which is owed by this Branch to the UFUA's National Fund. The transfer is to be made in equal payments of \$80,001.45. Subsequent to year end, a payment of \$80,001.45 was received on 30 November 2005 and the final payment will be received not earlier than 30 June 2006 and not later than 30 November 2006.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

INDEPENDENT AUDIT REPORT

To the members of the United Firefighters Union of Australia, New South Wales Branch

Scope

The Financial Report and the Responsibility of the Committee of Management and Accounting Officer.

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the committee of management's statement for the United Firefighters Union of Australia, New South Wales Branch, for the year ended 30 June 2005.

The committee of management and the accounting officer are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee of management and the accounting officer.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

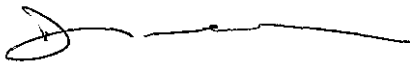
Audit Opinion

In our opinion the financial report of United Firefighters Union of Australia, New South Wales Branch is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the Branch's financial position as at 30 June 2005 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.



A.J. WILLIAMS & CO.
Chartered Accountants.



D. S. MCLEAN
Registered Company Auditor.
SYDNEY NSW 2000

24 February 2006



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Simon Flynn
Branch Secretary
United Firefighters' Union of Australia
New South Wales Branch
267 Sussex Street
Sydney NSW 2000

Dear Mr Flynn

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005 – FR2005/454**

I have received the financial reports of the United Firefighters' Union of Australia – NSW Branch for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 1 June 2006.

The documents have been filed.

However, there is a serious deficiency in regards to the reporting requirements of the RAO Schedule not being complied with for a second year in a row. In her letter dated 4 October 2005 to the Branch Secretary relating to the financial documents lodged for the year ended 30 June 2004 (of which a copy was also forwarded to your auditor), Ms Lynette Markovski of the Statutory Services Branch in Melbourne stated "Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry with certain time scale requirements." In relation to that set of documents which had been presented to a general meeting of members, she pointed out that the meeting must be held within 6 months of the end of the financial year and the documents must be provided to members 21 days before the meeting. Ms Markovski provided to the Branch a Timeline/Planner which set out certain information under the Act about financial reporting provisions. Members received their copies of the full report for that financial year on 21 June 2005 which is almost 6 months late. Similarly, the full report was presented to the Committee of Management Meeting on 28 July 2005 which is almost 7 months late.

In relation to the financial documents for the year ended 30 June 2005 that we are now dealing with, they were presented to a meeting of the Committee of Management of the Branch in lieu of a general meeting of members. The Timeline/Planner that was provided indicated that where documents are being presented to a Committee of Management Meeting, copies of either the full or concise report must be provided to members within 5 months of the end of the financial year as required by paragraph 265(5)(b) of the RAO Schedule. As prescribed by section 266 of the RAO Schedule, the reports must be presented to the Committee of Management Meeting with 6 months of the end of the financial year which is the same timeframe required for their presentation to a general meeting of members.

The Branch may exercise a right to apply to a Registrar for an extension of 1 month from 5 to 6 months the period within which from the end of the financial year the members must be provided with either the full or concise report. (Refer to subsection 265 (5) of the RAO Schedule)

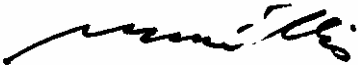
So in relation to these documents relating to the financial year ended 30 June 2005, members received the full report on 10 April 2006 which is past the 30 November 2005 (5 months) deadline by in excess of 4 months. The Committee of Management was presented with the report on 19 May 2006 which is more than 4 months past the 31 December 2005 deadline.

This non compliance with reporting timeframes is a serious issue for which there is scope within the Act for an application to be made to the Federal Court for the imposition of pecuniary penalties. Please ensure that next year the reporting requirements are met.

In relation to the Secretary's Certificate please ensure that it is dated.

A copy of this letter has been forwarded to Mr D S Mclean, your auditor, for his information.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'm.ellis', written in a cursive style.

Michael Ellis
Deputy Industrial Registrar

24 August 2006

cc Mr D S Mclean
A J Williams & Co
Chartered Accountants